

State of California
BOARD OF EQUALIZATION

CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS

Regulation 4503. ISSUANCE OF LICENSE - TRANSFER OF BUSINESS.

Reference: Sections 22973.1, 22977.2, 22979, Business and Professions Code. |

Notwithstanding the provisions of Regulation 4502 and if all other statutory requirements are met, a new license will be issued for a business with a license subject to a civil or criminal citation, if the applicant acquired the business pursuant to an arm's length transaction after the violations contained in the citation were committed.

History: Adopted December 12, 2006, effective April 21, 2007.